

ORIGINAL

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

U.S. DISTRICT COURT NORTHERN DISTRICT OF TEXAS FILED <div style="border: 1px solid black; padding: 5px; text-align: center;">JAN 28 2020</div> CLERK, U.S. DISTRICT COURT By _____ Deputy _____

UNITED STATES OF AMERICA

v.

DAVID MARCUS EASLER

Case No.

3-20CR0036-E

INDICTMENT

The Grand Jury Charges:

At times material to the indictment:

Introduction

1. **David Marcus Easler** (hereinafter "**Easler**"), was employed during the period from about 1996 to 2017 as a computer software engineer in Nevada, California, Colorado and Texas.
2. During the period from at least about 2009 through 2017, **Easler** earned approximately \$836,699 in wages.
3. As a result of his long standing failure to pay his income taxes from about 1996 thru 2017, **Easler** had an outstanding tax balance of approximately \$326,257 as of January 21, 2019.
4. The Internal Revenue Service (IRS) is and was an agency of the United States Department of Treasury responsible for administering the tax laws of the United States and collecting taxes owed to the Treasury of the United States. Timely payment of lawful taxes due is the legal responsibility of all citizens.

5. Beginning in at least 2004 and continuing through 2017, the IRS sent several Notices of Levy on Wages to **Easler** in an effort to collect past due income taxes. These Notices of Levy on Wages, as well as other IRS collection actions, were part of ongoing targeted administrative actions needed to collect **Easler's** past due taxes.

6. When the IRS became aware of **Easler's** employment with a particular company, the IRS attempted to collect **Easler's** past due income taxes by either withholding taxes from his salary, or by using tax levies and/or garnishment of wages from **Easler's** current employer.

7. During the period from 2009 through 2016, in direct response to repeated IRS efforts to collect past due taxes, **Easler** filed four different voluntary petitions for bankruptcy in an ongoing effort to obstruct and impede IRS efforts to collect **Easler's** past due income taxes. With some of these bankruptcy filings, **Easler** also filed false and fraudulent tax returns and other tax return related documents.

8. As part of his 2009 bankruptcy filing, **Easler** also submitted several false tax returns (IRS Form 1040) covering several tax years which falsely represented to the IRS that **Easler** had "0" taxable income.

9. During the period from about 2011 through 2014, **Easler** signed and submitted, and caused to be submitted to the IRS three false and fraudulent U.S. Non-Resident Alien income Tax Returns, Forms 1040NR, in which **Easler** falsely claimed that he was a "non-resident of the United States", as well as other false statements.

10. During the period from about 2012 through 2015, **Easler** also provided a false and fraudulent Employee's Withholding Certificate, IRS Form W-4, to several

employers in which **Easler** falsely represented the number of exemptions he was entitled to claim.

11. During a November 17, 2014 bankruptcy hearing in which **Easler** was present and testified, a United States Bankruptcy Judge made several statements to **Easler**, to include: **Easler's** theory to justify his non-payment of income taxes was "all a big ruse to keep people from paying taxes"; **Easler's** theory amounted to a "tax evasion system"; and if **Easler** continued to refuse to pay his income taxes, "It's not going to do anything for you in the courts of this country. You're just wasting your time."

12. Even after **Easler** received personal warnings in November 2014 from a United States Bankruptcy Judge that **Easler's** refusal to pay taxes amounted to a "tax evasion system" and was a "big ruse", **Easler** continued to obstruct and impede the IRS efforts to collect **Ealser's** past due income taxes. On June 26, 2015 and on November 21, 2016, **Easler** filed two additional bankruptcy petitions to stop IRS tax collection efforts.

Count One

Corruptly Endeavor to Obstruct and Impede
the Due Administration of the Internal Revenue Laws
(Violation of 26 U.S.C. § 7212(a))

13. The Grand Jury realleges and incorporates by reference the allegations contained in Paragraphs 1 through 12 of this Indictment as if fully set forth herein.

14. Beginning at least in or about 2009, and continuing through at least in or about 2018, the exact dates being unknown to the grand jury, in the Dallas Division of the Northern District of Texas and elsewhere, defendant **David Marcus Easler**, did corruptly endeavor to obstruct and impede the due administration of the internal revenue laws of the United States by, among other things: (a) providing employers with false Employee's Withholding Allowance Certificates, IRS Forms W-4 (hereafter "IRS Form W-4"); (b) filing false U.S. Individual Income Tax Returns, IRS Forms 1040 (hereinafter "IRS Form 1040"); (c) filing false U.S. Nonresident Alien Income Tax Returns, Forms 1040NR (hereinafter "Form 1040NR"); and (d) filing bankruptcy petitions and related documents designed to stop IRS collection activities.

Corrupt Acts in Furtherance of Obstruction

The acts committed in furtherance of the endeavor to corruptly obstruct and impede IRS tax collection actions included, but were not limited to, the following:

15. On or about October 16, 2009, in response to eight different IRS levy/garnishment actions in which the IRS collected a total of about \$30,400 of **Easler's** wages during the period from March 3, 2009 through October 5, 2009, **Easler** filed, and caused to be filed, a Voluntary Petition in the United States Bankruptcy Court in Dallas,

Texas, Case No. 09-36982 in order to stop IRS collection efforts.

16. On or about December 22, 2009, **Easler** signed, and submitted and caused to be submitted to the IRS, several IRS Forms 1040 falsely reporting “0” taxable income for tax years 1997, 2000, 2001, and 2007.

17. On or about October 16, 2011, **Easler** signed, and submitted and caused to be submitted to the IRS, an IRS Form 1040NR for tax year 2010, falsely claiming that he was a non-resident of the United States residing in the country of Texas; falsely reporting that he had “0” taxable income; and claiming a tax refund of \$26,551.

18. On or about September 19, 2012, **Easler** provided his employer, Winsystems, Inc. with an IRS Form W-4, which falsely represented that **Easler** was entitled to “9” exemptions.

19. On or about October 13, 2013, **Easler** signed, and submitted and caused to be submitted to the IRS, an IRS Form 1040NR for tax year 2012, falsely claiming that he was a non-resident of the United States residing in the foreign country of Texas; falsely reporting that he had “0” taxable income; and falsely claiming a tax refund of \$3,421.

20. On or about January 7, 2014, **Easler** provided his employer, WinSystems, Inc., with an IRS Form W-4, which falsely represented that **Easler** was “exempt” from withholding, and eliminated the amount of taxes withheld.

21. On or about April 14, 2014, **Easler** signed, and submitted and caused to be submitted to the IRS, an IRS Form 1040NR for tax year 2013, falsely claiming that he was a non-resident of the United States residing in the foreign country of Texas; falsely reporting that he had “0” taxable income; and falsely claiming a tax refund of \$15,223.

22. On or about May 28, 2014, in response to a Notice of Levy on Wages filed by the IRS on May 2, 2014, **Easler** filed a Voluntary Petition in the United States Bankruptcy Court in Dallas, Texas, Case No. 14-42128 in order to stop IRS collection efforts.

23. On or about August 4, 2014, in United States Bankruptcy Court, Case Number 14-42128, **Easler** filed a false and fraudulent Amended Schedule B - Personal Property, falsely stating and representing that **Easler** an interest in "Fidelity Value Strategies (FSLSX)", with a purported value of \$347,220,000.

24. On or about June 26, 2015, in response to a Notice of Levy on Wages filed by the IRS on June 12, 2015, **Easler** filed a Voluntary Petition in the United States Bankruptcy Court in Dallas, Texas, Case No. 15-42490 in order to stop IRS collection efforts.

25. On or about September 9, 2015, **Easler** provided his employer, Newark Corporation, with an IRS Form W-4, falsely representing that **Easler** was "exempt" from withholding.

26. On or about November 21, 2016, in response to a Notice of Levy on Wages filed by the IRS on November 14, 2016, **Easler** filed a Voluntary Petition in the United States Bankruptcy Court in Dallas, Texas, Case No. 16-34506 in order to stop IRS collection efforts.

In violation of 26 U.S.C. § 7212(a).

Count Two

Attempt to Evade and Defeat Tax (Evasion of Assessment)
(Violation of 26 U.S.C. § 7201)

27. The Grand Jury realleges and incorporates by reference the allegations contained in Paragraphs 1 through 26 of this Indictment as if fully set forth herein.

28. From in or about September 19, 2012 through in or about April 15, 2014, in the Dallas Division of the Northern District of Texas, defendant **David Marcus Easler**, a resident of Arlington, Texas, willfully attempted to evade and defeat income tax due and owing by him to the United States of America, for the calendar year 2013, by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent Form 1040 NR, which was submitted to the Internal Revenue Service. On that tax return, **Easler** reported and caused to be reported that his taxable income for the calendar year 2013 was \$0. In fact, as defendant **Easler** then knew, his taxable income for the year 2013 was greater than the amount reported on the income tax return, and as a result of such additional taxable income, there was an additional tax due and owing to the United States of America.

In violation of 26 U.S.C. § 7201.

Counts Three through Six
Willful Failure to File Individual Income Tax Return
(Violation of 26 U.S.C. § 7203)

29. The Grand Jury realleges and incorporates by reference the allegations contained in Paragraphs 1 through 28 of this Indictment as if fully set forth herein.

30. During the calendar years referenced in the chart below, the defendant, **David Marcus Easler**, had and received gross income in excess of the minimum filing requirements referenced in the chart below. By reason of such gross income, he was required by law, following the close of the calendar year referenced in the chart below, to make an income tax return to a person assigned to receive returns at the local office of the Internal Revenue Service at Dallas, Texas, or to another Internal Revenue Service office permitted by the Commissioner of Internal Revenue, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Well knowing and believing all of the foregoing, he did willfully fail, on or about the due date referenced in the chart below, in the Northern District of Texas, to make an income tax return:

Count	Year	Minimum Filing Requirement	Due Date of Tax Return
3	2014	\$10,250	April 15, 2015
4	2015	\$10,300	April 18, 2016
5	2016	\$10,350	April 18, 2017
6	2017	\$10,400	April 17, 2018

In violation of 26 U.S.C. § 7203.

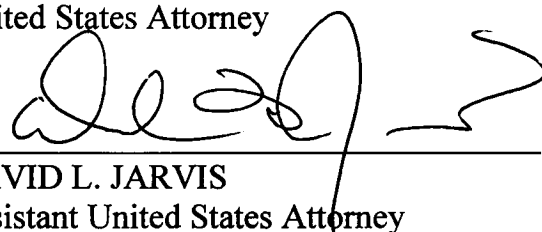
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A TRUE BILL



FOREPERSON

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FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

THE UNITED STATES OF AMERICA

v.

DAVID MARCUS EASLER

INDICTMENT

26 U.S.C. § 7212(a)

Corruptly Endeavor to Obstruct and Impede
the Due Administration of the Internal Revenue Laws
(Count 1)

26 U.S.C. § 7201

Attempt to Evade and Defeat Tax (Evasion of Assessment)
(Count 2)

Violation of 26 U.S.C. § 7203

Willful Failure to File Individual Income Tax Return
(Counts 3 through 6)

6 Counts

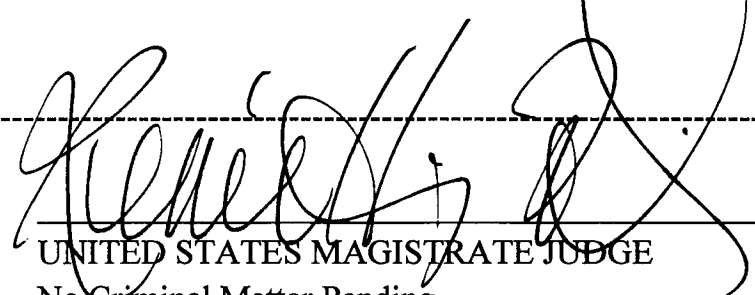
A true bill rendered


DALLAS

FOREPERSON

Filed in open court this 28th day of January, 2020.

Warrant to be Issued


UNITED STATES MAGISTRATE JUDGE
No Criminal Matter Pending